



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, मंगलवार, ११ फरवरी, १९९७/२२ माघ, १९१८

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-३, २७ जनवरी, १९९७

संख्या ई०एक्स०एन०एफ० (१३) १/९६ (viii).—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, १९६८ (१९६८ का २४) की धारा ७ की उप-धारा (२) द्वारा प्रदत्त शक्तियों का प्रयोग करते

उपरोक्त अधिनियम से संलग्न अनुसूची-बी (जिसे इसमें इसके पश्चात् उक्त अनुसूची कहा गया है) में निम्नलिखित संशोधन करने का प्रस्ताव करते हैं, अर्थात्:—

1. मद संख्या 66 का प्रतिस्थापन.— उक्त अनुसूची की विद्यमान मद संख्या 66 के स्थान पर निम्नलिखित मद प्रतिस्थापित की जाएगी, अर्थात्:—

“66. Sale of electronic goods manufactured by the (a) existing Electronic Industrial Units, and (b) new Electronic Industrial Units situated in Himachal Pradesh including Computer Software and Electronic Assembly Units where value addition in assembling (a) by an existing Electronic Assembly Unit is 25% or more and, (b) by a new Electronic Assembly Unit is more than 14% but excluding :—

- (i) T.V. Assembly Units,
- (ii) Radio Assembly units.
- (iii) V.C.R./V.C.P. Assembly units, and
- (iv) Other units where value addition in assembling (a) by existing Electronic Assembly unit is less than 25% and (b) by a new Electronic Assembly unit is 14% or less.

(1) In respect of the existing Electronic Industrial Units and existing Electronic Assembly Units, the exemption shall be granted only when,—

- (i) the Units (other than the existing Electronic Assembly Units) come into production between 1-4-1985 and 30-9-1996 and the existing Electronic Assembly Units where value addition in assembling is 25% or more come into production between 31-7-1992 and 30-9-1996.
- (ii) the units file by 30th April every year with the Assessing Authority concerned a certificate in form R.M. II, prescribed by the Himachal Pradesh Government Excise and Taxation Department . Notification No.1-12/73-E&T-III, dated 7th February, 1992, published in Rajpatra, Himachal Pradesh (Extra-ordinary) on 12-2-1992, obtained from the authority specified therein.
- (iii) exemption will be available for ten years from the date, the units come into production;
- (iv) the units comply with all provisions of the Act, the rules framed and also the notifications issued thereunder; and
- (v) the unit was registered and continues to be so registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968.

(2) In respect of new Electronic Industrial Units and Electronic Assembly Units where value addition in assembling is more than 14% the exemption shall be granted only when :—

- (i) the Units came into commercial production on or after 1-10-1996;

- (ii) the units file by 30th April every year with the Assessing Authority concerned, a certificate in Form R.M. II, prescribed by the Himachal Pradesh Government, Excise and Taxation Department Notification No.1-12/73-E&T-III, dated the 7th February, 1992, obtained from the authority specified therein;
- (iii) the unit is registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968;
- (iv) the units comply with all the provisions of the Act and the rules framed and also the notifications issued thereunder; and
- (v) the exemption will be available:—
 - (a) to units located in category 'A' and 'B' Industrial Blocks' for ten years from the date the Unit comes into commercial production; and
 - (b) to units (including Pioneer Units and Prestigious Units) located in category 'C' 'Industrial Block' for five years from the date the unit comes into commercial production; and
- (vi) no exemption shall be available to new Electronic Industrial Units manufacturing goods listed in 'Negative List'.

Explanation.—In this item the expressions "pioneer industrial units" "prestigious industrial units" "negative list" and 'industrial block' shall have the same meanings as assigned to them in Government of Himachal Pradesh, Excise and Taxation Department Notification No. EXN-F (13) 1/96 (iii), dated 27-1-97, EXN-F (13) 1/96 (iv), dated 27-1-97 and EXN-F (13)1/96 (vi) dated 27-1-1997.

2. मद संख्या 76 का प्रतिस्थापन उक्त अनुसूची की विद्यमान मद संख्या 76 के स्थान पर निम्नलिखित मद प्रतिस्थापित की जाएगी, अर्थात्:—

"76. Sales of goods manufactured by following (a) existing industrial units and (b) new industrial units—

(a) Existing industrial units:

(i) Agriculture- Horticulture produce

(1) In respect of the existing industrial units the exemption shall be granted only when —

(a) the unit file by 30th April every year with the Assessing Authority con-

based industries except Breweries, Distilleries, non fruit based Wineries and Bottling Plants (both for Country Liquor and Indian Made Foreign Liquor);

- (ii) Food products and mineral water bottling industry other than those specified at Sl.Nos.1,2,3,5,6,7 and 24 of the negative list notified *vide* this department notification No.1-12/73-E&T-III dated 25-9-1992;
- (iii) Herbal produce based industries and aromatic industries;
- (iv) Wool-based industry (including Angora wool);
- (v) Sericulture;
- (vi) Garments and knitwear manufacturing industry; and
- (vii) Projects with investment of more than Rs. 300 crores and those with 100% export oriented industries:—

(b) *New industrial units:*

- (i) Agriculture Horticulture produce based industries except Breweries, Distilleries, non-fruit based wineries and Bottling Plants (both for Country Liquor and Indian Made Foreign Liquors,
- (ii) Food products and mineral water bottling industry other than those specified at Sl. Nos. 1, 3 and 16 of the negative list notified *vide* this department's Notification No.1-12/73-E&T-III, dated 25-9-1992, published in Rajpatra, Himachal Pradesh (Extra-ordinary) on 1-10-1992 and as amended *vide* Government of Himachal Pradesh Excise and Taxation Department Notification No. EXN-F (13) 1/96 (vii) dated 27-1-97;
- (iii) Herbal produce based industries and Aromatic industries.
- (iv) Wool based industry (including Angora wool);
- (v) Sericulture;
- (vi) Garments and knitwear manufacturing industry;
- (vii) 100% Export oriented industries; and
- (viii) Projects with fixed capital investment of more than Rs. 300 crores going into commercial production

cerned a certificate in Form R. M. II, as prescribed by the Himachal Pradesh Government Excise and Taxation Department Notification No. 1-12/73-E&T-III, dated 7th February, 1992 issued by the authority specified therein;

- (b) the exemption will be available for a period of 10 years from the date of commencement of production by such industrial unit; and
- (c) the units comply with all provisions of the Act, the rules framed and also the notification issued thereunder.

(2) In respect of new industrial units, the exemption shall be granted only when :—

- (i) the units file by 30th April every year with the Assessing Authority concerned a certificate in Form R.M. II, as prescribed by the Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73-E&T-III dated the 7th February, 1992, published in Rajpatra Himachal Pradesh (Extra-ordinary) on 12-2-1992, issued by the authority specified therein.
- (ii) The exemption will be available for a period of ten years from the date of commencement of commercial production by such industrial units located in 'A' and 'C' category of Industrial Block only including the Industrial units which fall in the negative list (other than those located in 'C' category of Industrial Block) notified *vide* Himachal Pradesh Government Excise and Taxation Department Notification No.1-12/73-E & T-III dated, 25-9-1992 published in Rajpatra, Himachal Pradesh (Extra-ordinary) on 1-10-92 and as amended *vide* Notification No. EXN-F (13)1/

on or after 1-4-1995 and which are registered with the Empowered Committee after 31-3-1995 except the industries specified in the negative list notified *vide* notification No. 1-12/73-E&T-III, dated 25-9-1992 and published in Rajpatra Himachal Pradesh (Extra-ordinary) on 1-10-1992 and as amended *vide* Government of Himachal Pradesh, Excise and Taxation Department notification No. EXN-F (13)1/96 (vi) dated 27-1-1997.

96 (vii) dated 27-1-97. In case of Fruit, Vegetable, Maize and other grain-based industrial unit or a combination of these (*i. e.* Agriculture-Horticulture based industries) the exemption from the payment of sales tax will be available for a period of twelve years, ten years and ten years in respect of such industrial units located in 'A', 'B' and 'C' category of industrial block respectively.

(iii) units comply with all the provisions of the Act, the rules framed and also the notification issued thereunder.

Explanation.—(1) In this item,—(i) “existing industrial unit” mean industrial unit which commences production between the period from 1-4-1991 to 30-9-1996 and which was registered and continues to be so registered as dealer under the Himachal Pradesh General Sales Tax Act, 1968 and will include any existing unit which is eligible to get fresh registration as per the guidelines issued by the Development Commissioner, small Scale Industries, Government of India, from time to time, but will not include in industrial unit, small, medium or large, which is formed as a result of re-establishment, mere change of ownership, change in the constitution re-structuring or revival of an existing industrial unit.

(ii) “new industrial unit” means an industrial unit which commences commercial production on or after 1-10-1996, and is registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968.

(2) For the purpose of sub-item (vii), the expression “100 % export oriented industries” means the industries defined as such by the Government of India from time to time;

(3) In this item the expressions “Industrial Block”, “negative list” and “Fixed Capital investment” shall have the same meanings as defined *vide* Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73-E&T-III, dated 25-9-1992, published in Rajpatra

Himachal Pradesh (Extra-ordinary) on
1-10-1992, and as amended *vide* Notification
No. EXN-F (13)1/96 (vi) dated 27-1-1997."

कोई भी हितवद्ध व्यक्ति, जो प्रस्तावित संशोधनों के बारे में कोई आक्षेप या सुझाव करना चाहता हो वह अपने आक्षेप या सुझाव इस अधिसूचना के राजपत्र हिमाचल प्रदेश में प्रकाशन की तारीख से तीस दिनों की अवधि के भीतर आवकारी एवं कराधान आयुक्त, हिमाचल प्रदेश, शिमला-3 को भज सकता है। उपरोक्त विनिर्दिष्ट अवधि के भीतर प्राप्त हुए आक्षेप/सुझाव, यदि कोई हो, पर सरकार द्वारा, प्रस्तावित संशोधनों को अन्तिम रूप देने से पूर्व विचार किया जाएगा।

आदेश द्वारा,
एस0 एस0 परमार,
वित्त आयुक्त एवं सचिव।

[Authoritative English text of this department Notification No. EXN-F(13)1/96 (viii) dated 27-1-1997, as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 27th January, 1997

No. EXN-F(13)1/96(viii).—In exercise of the powers conferred by sub-section (2) of section 7 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor, of Himachal Pradesh proposes to make the following amendments in Schedule 'B' appended to the aforesaid Act (hereinafter called the "said Schedule"), namely :—

DRAFT AMENDMENTS

1. *Substitution of item No. 66.*—For the existing item No. 66 of the said Schedule, the following shall be substituted, namely :—

"66. Sale of electronic goods manufactured by (a) existing Electronic Industrial Units, and (b) new Electronic Industrial Units situated in Himachal Pradesh including Computer Software and Electronic Assembly Units where value addition in assembling (a) by an existing Electronic Assembly Unit is 25% or more and, (b) by a new Electronic Assembly Unit is more than 14% but excluding :—

- (i) T.V. Assembly units;
- (ii) Radio Assembly units;
- (iii) V.C.R./V.C.P. Assembly units, and
- (iv) Other units where value addition in assembling (a) by existing Electronic Assembly unit is less than 25% and (b) by a new Electronic Assembly unit is 14% or less.

(1) In respect of the existing Electronic Industrial Units and existing Electronic Assembly Units, the exemption shall be granted only when :—

- (i) the Units (other than the existing Electronic Assembly Units) come into production between 1-4-1985 and 30-9-1996 and the existing Electronic Assembly Units where value addition in assembling is 25% or more come into production between 31-7-1992 and 30-9-1996.
- (ii) the Units file by 30th April every year with the Assessing Authority concerned a certificate in form R.M. II prescribed by the Himachal Pradesh Government Excise and Taxation Department Notification No. 1-12/73-E&T-III dated 7th February, 1992, published in Rajpatra, Himachal Pradesh

- (Extra-Ordinary) on 12-2-1992, obtained from the authority specified therein;
- (iii) exemption will be available for ten years from the date, the units come into production;
- (iv) the units comply with all provisions of the Act, the rules framed and also the notifications issued thereunder; and
- (v) the unit was registered and continues to be so registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968.

(2) In respect of new Electronic Industrial Units and Electronic Assembly Units where value addition in assembling is more than 14% the exemption shall be granted only when :—

- (i) the Units came into commercial production on or after 1-10-1996;
- (ii) the units file by 30th April every year with the Assessing Authority concerned a certificate in Form R.M. II, prescribed by the Himachal Pradesh Government Excise and Taxation Department Notification No.1-12/73-E&T-III, dated the 7th February, 1992, obtained from the authority specified therein ;
- (iii) the unit is registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968;
- (iv) the units comply with all the provisions of the Act and the rules framed and also the notifications issued thereunder; and
- (v) the exemption will be available :—
 - (a) to units, located in category 'A' and 'B' 'Industrial Blocks' for ten years from the date the unit comes into commercial production; and
 - (b) to units (including Pioneer Units and Prestigious Units) located in category 'C' 'Industrial Block' for five years from the date the unit comes into commercial production; and
- (vi) no exemption shall be available to new Electronic Industrial Units manufacturing goods listed in 'Negative List'.

Explanation.—In this item the expressions “pioneer industrial units”, ‘prestigious industrial units’, ‘negative list’ and ‘industrial block’ shall have the same meanings as assigned to them in Government of Himachal Pradesh, Excise and Taxation Department Notification No. EXN-F(13)1/96(iii) dated 27-1-97, EXN-F(13) 1/96 (iv) dated 27-1-97 and EXN-F (13)1/96 (vi) dated 27-1-1997.

2. *Substitution of item No. 76.*—For the existing item No. 76 of the said Schedule, the following shall be substituted, namely :—

“76. Sales of goods manufactured by following (a) existing industrial units, and (b) new industrial units :—

(a) *existing industrial units :*

- (i) Agriculture-Horticulture produce based industries except Breweries, Distilleries, non-fruit based wineries and Bottling plants (both for Country Liquor and Indian Made Foreign Liquor);
- (ii) Food products and mineral water bottling industry other than those specified at Sl. Nos. 1,2,5,6,7 and 24 of the negative list notified *vide* this department notification No. 1-12/73-E&T-III, dated 25-9-1992.
- (iii) Herbal produce based industries and Aromatic industries;
- (iv) Wool-based industry including Angora wool ;
- (v) Sericulture;
- (vi) Garments and knitwear manufacturing industry; and
- (vii) Projects with investment of more than Rs. 300 crores and those with 100% export oriented industries.

(b) *New industrial units :*

- (i) Agriculture-Horticulture produce based industries except Breweries, Distilleries, non-fruit based wineries and Bottling Plants (both for Country Liquor and Indian Made Foreign Liquor);
- (ii) Food products and mineral water bottling industry other than those specified at Sl. Nos. 1, 3 and 16 of the negative list notified *vide* this department's Notification No.1-12/73-E&T-III, dated 25-9-1992,

(1) In respect of the existing industrial units, the exemption shall be granted only when :—

- (a) the units file by 30th April every year with the Assessing Authority concerned a certificate in Form R.M. II, as prescribed by the Himachal Pradesh Government Excise and Taxation Department Notification No. 1-12/73-E&T-III, dated the 7th February, 1992 issued by the authority specified therein;
- (b) the exemption will be available for a period of 10 years from the date of commencement of production by such industrial unit; and
- (c) the units comply with all provisions of the Act, the rules framed and also the notification issued thereunder.

(2) In respect of new industrial units, the exemption shall be granted only when:—

- (i) the units file by 30th April every year with the Assessing Authority concerned a certificate in Form R.M. II, as prescribed by the Himachal Pradesh Government Excise and Taxation Department Notification No.1-12/73-E&T-III dated the 7th February, 1992, published in Rajpatra Himachal Pradesh (Extra-ordinary) on 12-2-1992, issued by the authority specified therein.

published in Rajpatra, Himachal Pradesh (Extra-ordinary) on 1-10-1992 and as amended *vide* Government of Himachal Pradesh Excise and Taxation Department Notification No. EXN-F(13)1/96 (vi) dated 27-1-1997.

- (iii) Herbal produce based industries and Aromatic industries;
- (iv) Wool based industry (including Angora wool);
- (v) Sericulture;
- (vi) Garments and knitwear manufacturing industry;
- (vii) 100% Export oriented Industries; and
- (viii) Projects with fixed capital investment of more than Rs. 300 crores going into commercial production on or after 1-4-1995 and which are registered with the Empowered Committee after 31-3-1995 except the industries specified in the negative list notified *vide* notification No.1-12/73-E&T-III, dated 25-9-1992 and published in Rajpatra Himachal Pradesh (Extra-ordinary) on 1-10-1992 and as amended *vide* Government of Himachal Pradesh Excise and Taxation Department notification No. EXN-F (13) 1/96 (vi) dated 27-1-1997.

- (ii) the exemption will be available for a period of ten years from the date of commencement of commercial production by such industrial units located in 'A' and 'C' category of Industrial Block only including the Industrial units which fall in the negative list (other than those located in 'C' category of Industrial Block) notified *vide* Himachal Pradesh Government Excise and Taxation Department Notification No.1-12/74-E&T-III dated 25-9-1992 published in Rajpatra Himachal Pradesh (Extra-Ordinary) on 1-10-92 and as amended *vide* Notification No. EXN-F (13) 1/96 (vii) dated 27-1-97. In case of Fruit, Vegetable, Maize and other grain-based industrial unit or a combination of these (*i.e.* Agriculture-Horticulture based industries) the exemption from the payment of sales tax will be available for a period of twelve years, ten years and ten years in respect of such industrial units located in 'A', 'B' and 'C' category of industrial block respectively.
- (iii) units comply with all the provisions of the Act, the rules framed and also the notification issued thereunder.

Explanation.—(1) In this item,—(i) "existing industrial unit" mean industrial unit which commences production between the period from 1-4-1991 to 30-9-1996 and which was registered and continues to be so registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968 and will include any existing unit which is eligible to get fresh registration as per the guidelines issued by the Development Commissioner Small Scale Industries, Government of India, from time to time, but will not include an industrial unit, small, medium or large, which is formed as a result of re-establishment, mere change of ownership, change in the constitution, re-structuring or revival of an existing industrial unit.

(ii) "new industrial unit" means an industrial unit which commences commercial production on or after 1-10-1996, and is registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968,

(2) For the purpose of sub-item (vii), the expression "100% export oriented industries"

means the industries defined as such by the Government of India from time to time.

(3) In this item the expressions "Industrial Block", "negative list" and "Fixed Capital investment" should have the same meanings as defined *vide* Himachal Pradesh Government, Excise and Taxation Department Notification No.1-12/73-E&T-III, dated 25-9-1992, published in Rajpatra Himachal Pradesh (Extra-Ordinary) on 1-10-1992, and as amended *vide* Notification No.EXN-F(13)1/96 (vii) dated 27-1-1997.

Any interested person who has any objections to or suggestion (s) for making the proposed amendments, may send the same to the Excise and Taxation Commissioner, Himachal Pradesh, Shimla-3, within a period of 30 days from the date of publication of this notification in the Rajpatra, Himachal Pradesh. The objection (s) /suggestion (s), if any, received within the above specified period shall duly be considered by the Government, before the finalisation of the proposed amendments.

By order,

S. S. PARMAR,
Financial Commissioner-cum-Secretary.